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FINANCING OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

Report of the Secretary-General

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I. INTRODUCTION

1. By its resolution 435 (1978) of 29 September 1978, the Security Council decided to set up a United Nations Transition Assistance Group (UNTAG) for a period of up to 12 months. The Council also decided by its resolution 629 (1989) of 16 January 1989 that the implementation of resolution 435 (1978) should begin on 1 April 1989.

2. By its resolution 43/232 of 1 March 1989, the General Assembly appropriated an amount of $416,162,000 gross for the operation of UNTAG during its mandate period beginning 1 April 1989. In paragraph 12 of the resolution, the Assembly requested the Secretary-General to submit to it, at its forty-fourth and forty-fifth sessions, detailed performance reports on the budget of UNTAG.

3. The Secretary-General presented to the General Assembly at its forty-fourth session a performance report on the budget of UNTAG covering the period from 1 April 1989 to 31 March 1990 (A/44/856). In that report, an unencumbered balance of $42,803,000 gross ($41,248,000 net) was projected after making provision in the amount of $6,469,000 gross ($5,625,000 net) to cover the liquidation phase of UNTAG from 1 April to 31 December 1990.

4. By its resolution 44/191 of 21 December 1989, the General Assembly, taking into account the outstanding assessed contributions due to the Special Account of UNTAG, decided, inter alia, to defer any action on the estimated unencumbered balance of the appropriations until its forty-fifth session. The Assembly also requested the Secretary-General to submit a detailed performance report on the budget of UNTAG to it at its forty-fifth session, in accordance with the observations made by the Advisory Committee on Administrative and Budgetary Questions in its report (A/44/875), and in particular paragraphs 7 and 8 thereof.

5. The present report is submitted in accordance with the request contained in paragraph 8 of General Assembly resolution 44/191 and provides the second performance report on UNTAG.

II. PERFORMANCE REPORT ON THE BUDGET OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

6. The revised expenditures include the value of voluntary contributions in kind for those items which were budgeted for and the costs related to the liquidation phase of UNTAG through 30 June 1991, as well as the requirements to meet the shortfall in voluntary contributions for the repatriation of Namibians. The total revised expenditures amount to $376.9 million gross ($368.3 million net), including the value of voluntary contributions in kind of $10.6 million. The revised expenditures consist of disbursements amounting to $322.1 million and unliquidated obligations of $54.8 million. A distribution by budget line item is shown in annex II.

7. Annex I sets out the total resources available to UNTAG in an amount of $426.8 million gross ($417.3 million net), consisting of the initial appropriation of $416.2 million gross ($406.6 million net), as well as the voluntary contributions in kind referred to above. Annex III contains a comparative analysis of the first and second performance reports, the data having been adjusted to include the value of the voluntary contributions in kind. Annex IV provides supplementary information on the changes that have taken place since the first performance report was submitted, by items of expenditure.

8. The present performance report estimates the revised unencumbered balance at $54,256,697 gross ($53,320,697 net), as summarized in annex VI, and includes voluntary contributions in cash of $13,050,000 and miscellaneous income of $1,990,697.

III. STATUS OF ASSESSED CONTRIBUTIONS

9. Assessments totalling $409,555,646 had been apportioned among Member States in respect of UNTAG. Of that amount, contributions totalling $386,426,703 had been received as at 31 March 1991. Contributions in the amount of $23,128,943 thus remain outstanding.

IV. VOLUNTARY CONTRIBUTIONS

10. In paragraph 6 of its resolution 43/232, the General Assembly invited voluntary contributions to UNTAG both in cash and in the form of services and supplies acceptable to the Secretary-General. Voluntary contributions in cash and in kind, provided as outright grants by the Governments of Germany, Greece, Japan, Spain, Sweden, Switzerland and the United States of America, amounted to $27,762,290 ($13,050,000 in cash and $14,712,290 in kind), as summarized below. Of the amount of $14,712,290 in kind, $10,632,343 relates to items for which budgetary provisions had been made in the initial cost estimates, while the remaining $4,079,947 in kind were for items for which no budgetary provisions had been made. Only the details on voluntary contributions in kind for which budgetary provision had been made have been incorporated in annexes I to V.

Type	Governments	Description of contribution	Estimated value in United States dollars
In cash	Japan		13 050 000
Subtotal			13 050 000
In kind budgeted items	Germany	115 light vehicles and 52 mini-buses, including spare parts, estimated at DM 3,900,000	2 178 770
		Transportation of 50 police monitors, estimated at DM 184,000	102 793
		Four mobile workshops and five ambulances	614 525
	Greece	610 tents, 1,100 blankets, 600 mattresses and 20 fire extinguishers	350 000
	Spain	Cost of positioning and repositioning eight fixed-wing aircraft, as well as the cost of transport flights used to carry spare parts, supplies and maintenance equipment, estimated at Ptas. 273,027,187	2 815 000
	Sweden	Cost of flying a heavy-transport aircraft for use within Namibia for approximately 150.5 hours, estimated at SKr 3,904,840	583 000
	United States of America	Airlift services	3 988 255
Subtotal			10 632 343

Type	Governments	Description of contribution	Estimated value in United States dollars
In kind non-budgeted items	Germany	Secondment of 60 automotive mechanics and electricians, estimated at DM 2,300,000	1 284 916
	Switzerland	Three aircraft (two pilatus porters and one twin otter) with crew, estimated at SwF 4,500,000	2 795 031
Subtotal			4 079 947
Total			27 762 290

V. DISPOSITION OF THE PROPERTY OF THE UNITED NATIONS TRANSITION ASSISTANCE GROUP

11. The General Assembly, under paragraph 3 of its resolution 44/191, approved the request of the Secretary-General that he proceed with the disposition of the property of UNTAG upon completion of its mandate in the manner set out in annex III, paragraph 4, of his report (A/44/856), and paragraph 10 of the report of the Advisory Committee on Administrative and Budgetary Questions (A/44/875). Annex V to the present report contains details on the disposition of the property.

VI. FINANCIAL ADMINISTRATION

A. Status of appropriations, authorizations and expenditures

12. In section I, paragraph 5 of its resolution 43/230, the General Assembly decided that voluntary contributions received in cash should be credited as income to the Special Account. In resolution 44/192, the General Assembly decided that where voluntary contributions in kind are made as a grant in respect of items included in the budget, the valuation of the voluntary contribution will be recorded as income at the level at which the supplies and services had been budgeted.

13. Voluntary contributions for which credits can be made available to the UNTAG Special Account consist of $13,050,000 in cash and $10,632,000 in kind as regards budgeted items. Details on the status of all resources made available to UNTAG appear in annex VI.

B. Application of article IV of the Financial Regulations of the United Nations

14. It may be recalled that, in its resolution 45/245 of 21 December 1990, the General Assembly approved, in the case of the United Nations Iran-Iraq Military Observer Group (UNIIMOG), special arrangements regarding the application of regulations 4.3 and 4.4 of article IV of the Financial Regulations of the United Nations. By that resolution, the General Assembly extended to UNIIMOG the special arrangements that had been accorded to the United Nations Emergency Force (UNEF) and the United Nations Disengagement Observer Force (UNDOF) by its resolution 33/13 F of 14 December 1978 and to the United Nations Interim Force in Lebanon (UNIFIL) by its resolution 34/9 C of 17 December 1979. In his report to the General Assembly at its thirty-third session (A/C.5/33/45), the Secretary-General had indicated, inter alia, that the amounts owed to troop-contributing Governments could not be paid in the time-frame envisaged under financial regulation 4.3. This situation continues to be experienced in peace-keeping operations and, as pointed out then, is not found in the regular programmes of the Organization.

15. Under the approved special arrangements, appropriations required in respect of obligations owed to Governments providing contingents and/or logistic support to the Group shall be retained beyond the period stipulated under financial regulations 4.3 and 4.4 as follows:

(a) At the end of the 12-month period provided in regulation 4.3, any unliquidated obligations of the financial period in question relating to goods supplied and services rendered by Governments for which claims have been received or which are covered by established reimbursements rates shall be transferred to accounts payable; such accounts payable shall remain recorded in the Special Account until payment is effected;

(b) (i) Any other unliquidated obligations of the financial period in question owed to Governments for goods supplied and services rendered, as well as other obligations owed to Governments, for which claims have not yet been received shall remain valid for an additional period of four years following the end of the 12-month period provided in regulation 4.3;

(ii) Claims received during this four-year period shall be treated as provided under subparagraph (a) above, if appropriate;

(iii) At the end of the additional four-year period any unliquidated obligations shall be cancelled and the remaining balance of any appropriations retained therefor will be surrendered.

16. It is proposed that the standing decision as contained in paragraph 15 of General Assembly resolution 45/245 and restated in the preceding paragraph be extended and applied to UNTAG.

VII. STATUS OF REIMBURSEMENT TO TROOP-CONTRIBUTING STATES

17. Full reimbursement to the Governments that provided military and police contingents to UNTAG has been made. Reimbursement for contingent-owned equipment, currently estimated at $33 million, has not been made.

VIII. ACTION TO BE TAKEN BY THE GENERAL ASSEMBLY AT ITS FORTY-FIFTH SESSION

18. In connection with the financing of UNTAG, the Secretary-General requests that the General Assembly:

(a) Decide on the disposition of the unencumbered balance of appropriation and voluntary contribution provided to the UNTAG Special Account, taking into consideration the outstanding assessed contributions;

(b) Decide that the special arrangements as regards article IV of the Financial Regulations of the United Nations, detailed in paragraphs 14 to 16 above, be applied to UNTAG.

ANNEX I

Appropriated resources and voluntary contributions in kind donated to the United Nations Transition Assistance Group

(Thousands of United States dollars)

		Original cost estimates (1)	Voluntary contributions (2)	Total resources (1)+(2)
1.	Military personnel costs			
(a)	Personnel costs reimbursable to Governments	59 100	-	59 100
(b)	Death and disability awards	8 000	-	8 000
(c)	Reimbursement for contingent-owned equipment	24 775	-	24 775
(d)	Daily allowance paid to troops	2 160	-	2 160
(e)	Mission subsistence allowance for military observers	7 797	-	7 797
(f)	Clothing allowance for military observers	60	-	60
(g)	Emplacement, rotation and repatriation travel	16 180	4 091	20 271
(h)	Rations	8 796	-	8 796
(i)	Welfare	1 000	-	1 000
	Subtotal	127 868	4 091	131 959
2.	Civilian staff costs			
(a)	International staff salaries	25 081	-	25 081
(b)	Locally recruited staff salaries	7 380	-	7 380
(c)	Common staff costs	12 172	-	12 172
(d)	Mission subsistence allowance	29 757	-	29 757
(e)	Representation allowance	12	-	12
(f)	Emplacement and repatriation travel	9 409	-	9 409
(g)	Other official travel	1 335	-	1 335
(h)	Financial incentive	2 174	-	2 174
(i)	Personnel costs reimbursable to Governments	6 956	-	6 956
	Subtotal	94 276	-	94 276

	Original cost estimates (1)	Voluntary contributions (2)	Total resources (1)+(2)
3. Construction and maintenance of premises			
(a) Site preparation and construction	21 000	-	21 000
(b) Utilities	397	-	397
(c) Prefabricated buildings and tentage	1 750	-	1 750
Subtotal	23 147	-	23 147
4. Acquisition of vehicles			
(a) Purchase	30 809	2 793	33 602
(b) Lease	4 122	-	4 122
(c) Repair and maintenance	8 718	-	8 718
(d) Petrol, ore and lubricants	6 584	-	6 584
(e) Vehicle insurance	515	-	515
(f) Hire of mine-resistant vehicles	656	-	656
(g) Workshop equipment	2 725	-	2 725
Subtotal	54 129	2 793	56 922
5. Air operations			
(a) Leasing of aircraft	43 480	3 398	46 878
(b) Aviation fuel	3 695	-	3 695
(c) Ground handling charges	345	-	345
(d) Air-traffic control services and equipment	15 000	-	15 000
Subtotal	62 520	3 398	65 918
6. Communications equipment and related costs			
(a) Communications equipment	9 151	-	9 151
(b) Communications supplies and spare parts	1 045	-	1 045
(c) Test and workshop equipment	527	-	527
(d) Generators	1 293	-	1 293
(e) Commercial communications requirements	1 350	-	1 350
Subtotal	13 366	-	13 366

		Original cost estimates (1)	Voluntary contributions (2)	Total resources (1)+(2)
7.	Miscellaneous equipment			
	(a) Office furniture and equipment	2 430	-	2 430
	(b) Accommodation and mess equipment	2 998	-	2 998
	(c) Observation equipment	1 470	-	1 470
	(d) Medical and dental equipment	260	-	260
	(e) Field defence equipment and stores	869	-	869
	(f) Petroleum products, tanks, pumps and metering equipment	610	-	610
	(g) Other equipment	1 446	350	1 796
	Subtotal	10 083	350	10 433
8.	Miscellaneous supplies and services			
	(a) Contractual and other services	787	-	787
	(b) General supplies	4 059	-	4 059
	(c) Third-party claims	1 000	-	1 000
	(d) Clothing, uniforms and accoutrements	878	-	878
	(e) External audit services	40	-	40
	(f) Official hospitality	18	-	18
	Subtotal	6 782	-	6 782
9.	Air and sea freight			
	(a) Charter of ships	8 000	-	8 000
	(b) Other freight costs	2 500	-	2 500
	Subtotal	10 500	-	10 500
10.	Pre-implementation costs	450	-	450
11.	Provision for contingencies	3 500	-	3 500
12.	Staff assessment	9 541	-	9 541
	Total, lines 1-12	416 162	10 632	426 794
13.	Staff assessment income	(9 541)	-	(9 541)
	Net total	406 621	10 632	417 253 a/

a/ Excludes other voluntary contribution in kind, not budgeted for, valued at $4.1 million.

ANNEX II

Second performance report: summary statement

(Thousands of United States dollars)

		Total resources (1)	Revised requirements (2)	Estimated savings (over-run) (1)-(2)
1.	Military personnel costs			
(a)	Personnel costs reimbursable to Governments	59 100	48 516	10 584
(b)	Death and disability awards	8 000	8 000	0
(c)	Reimbursement for contingent-owned equipment	24 775	33 000	(8 225)
(d)	Daily allowance paid to troops	2 160	1 480	680
(e)	Mission subsistence allowance for military observers	7 797	6 252	1 545
(f)	Clothing allowance for military observers	60	60	0
(g)	Emplacement, rotation and repatriation travel	20 271	19 383	888
(h)	Rations	8 796	8 927	(131)
(i)	Welfare	1 000	627	373
	Subtotal	131 959	126 245	5 714
2.	Civilian staff costs			
(a)	International staff salaries	25 081	21 660	3 421
(b)	Locally recruited staff salaries	7 380	2 125	5 255
(c)	Common staff costs	12 172	8 981	3 191
(d)	Mission subsistence allowance	29 757	40 359	(10 602)
(e)	Representation allowance	12	15	(3)
(f)	Emplacement and repatriation travel	9 409	7 957	1 452
(g)	Other official travel	1 335	1 104	231
(h)	Financial incentive	2 174	194	1 980
(i)	Personnel costs reimbursable to Governments	6 956	13 146	(6 190)
	Subtotal	94 276	95 541	(1 265)

		Total resources (1)	Revised requirements (2)	Estimated savings (over-run) (1)-(2)
3.	Construction and maintenance of premises			
	(a) Site preparation and construction	21 000	6 010	14 990
	(b) Utilities	397	1 152	(755)
	(c) Prefabricated buildings and tentage	1 750	3 836	(2 086)
	Subtotal	23 147	10 998	12 149
4.	Acquisition of vehicles			
	(a) Purchase	33 602	29 926	3 676
	(b) Lease	4 122	1 844	2 278
	(c) Repair and maintenance	8 718	7 626	1 092
	(d) Petrol, oil and lubricants	6 584	6 070	514
	(e) Vehicle insurance	515	194	321
	(f) Hire of mine-resistant vehicles	656	371	285
	(g) Workshop equipment	2 725	71	2 654
	Subtotal	56 922	46 102	10 820
5.	Air operations			
	(a) Leasing of aircraft	46 878	32 099	14 779
	(b) Aviation fuel	3 695	2 602	1 093
	(c) Ground handling charges	345	40	305
	(d) Air-traffic control services and equipment	15 000	0	15 000
	Subtotal	65 918	34 741	31 177
6.	Communications equipment and related costs			
	(a) Communications equipment	9 151	11 304	(2 153)
	(b) Communications supplies and spare parts	1 045	2 145	(1 100)
	(c) Test and workshop equipment	527	638	(111)
	(d) Generators	1 293	1 240	53
	(e) Commercial communications requirements	1 350	2 973	(1 623)
	Subtotal	13 366	18 300	(4 934)

		Total resources (1)	Revised requirements (2)	Estimated savings (over-run) (1)-(2)
7.	Miscellaneous equipment			
	(a) Office furniture and equipment	2 430	3 980	(1 550)
	(b) Accommodation and mess equipment	2 998	3 194	(196)
	(c) Observation equipment	1 470	123	1 347
	(d) Medical and dental equipment	260	21	239
	(e) Field defence equipment and stores	869	231	638
	(f) Petroleum products, tanks, pumps and metering equipment	610	67	543
	(g) Other equipment	1 796	1 458	338
	Subtotal	10 433	9 074	1 359
8.	Miscellaneous supplies and services			
	(a) Contractual and other services	787	2 985	(2 198)
	(b) General supplies	4 059	4 081	(22)
	(c) Third-party claims	1 000	69	931
	(d) Clothing, uniforms and accoutrements	878	684	194
	(e) External audit services	40	79	(39)
	(f) Official hospitality	18	19	(1)
	Subtotal	6 782	7 917	(1 135)
9.	Air and sea freight			
	(a) Charter of ships	8 000	6 533	1 467
	(b) Other freight costs	2 500	7 656	(5 156)
	Subtotal	10 500	14 189	(3 689)
10.	Pre-implementation costs	450	398	52
11.	Repatriation of refugees (UNHCR)	-	3 336	(3 336)
12.	Provision for contingencies	3 500	1 500	2 000
13.	Staff assessment	9 541	8 605	936
	Total, lines 1-13	426 794	376 946	49 848
14.	Staff assessment income	(9 541)	(8 605)	(936)
	Net total	417 253	368 341	48 912

ANNEX III

Comparative analysis of the first and second performance reports

(Thousands of United States dollars)

	First performance report requirement (1)	Second performance report requirement (2)	Savings (over-runs) (1)-(2)
1. Military personnel costs			
(a) Personnel costs reimbursable to Governments	49 845	48 516	1 329
(b) Death and disability awards	8 000	8 000	0
(c) Reimbursement for contingent-owned equipment	24 775	33 000	(8 225)
(d) Daily allowance paid to troops	1 822	1 480	342
(e) Mission subsistence allowance for military observers	6 310	6 252	58
(f) Clothing allowance for military observers	60	60	0
(g) Emplacement, rotation and repatriation travel	19 196	19 383	(187)
(h) Rations	13 410	8 927	4 483
(i) Welfare	617	627	(10)
Subtotal	124 035	126 245	(2 210)
2. Civilian staff costs			
(a) International staff salaries	19 273	21 660	(2 387)
(b) Locally recruited staff salaries	2 326	2 125	201
(c) Common staff costs	7 137	8 981	(1 844)
(d) Mission subsistence allowance	42 557	40 359	2 198
(e) Representation allowance	15	15	0
(f) Emplacement and repatriation travel	9 936	7 957	1 979
(g) Other official travel	1 164	1 104	60
(h) Financial incentive	198	194	4
(i) Personnel costs reimbursable to Governments	14 985	13 146	1 839
Subtotal	97 591	95 541	2 050

		First performance report requirement (1)	Second performance report requirement (2)	Savings (over-runs) (1)-(2)
3.	Construction and maintenance of premises			
(a)	Site preparation and construction	11 086	6 010	5 076
(b)	Utilities	2 553	1 152	1 401
(c)	Prefabricated buildings and tentage	2 212	3 836	(1 624)
	Subtotal	15 851	10 998	4 853
4.	Acquisition of vehicles			
(a)	Purchase	29 806	29 926	(120)
(b)	Lease	3 917	1 844	2 073
(c)	Repair and maintenance	10 005	7 626	2 379
(d)	Petrol, oil and lubricants	5 005	6 070	(1 065)
(e)	Vehicle insurance	210	194	16
(f)	Hire of mine-resistant vehicles	401	371	30
(g)	Workshop equipment	74	71	3
	Subtotal	49 418	46 102	3 316
5.	Air operations			
(a)	Leasing of aircraft	27 337	32 099	(4 762)
(b)	Aviation fuel	2 412	2 602	(190)
(c)	Ground handling charges	38	40	(2)
(d)	Air-traffic control services and equipment	-	-	0
	Subtotal	29 787	34 741	(4 954)
6.	Communications equipment and related costs			
(a)	Communications equipment	11 521	11 304	217
(b)	Communications supplies and spare parts	2 075	2 145	(70)
(c)	Test and workshop equipment	657	638	19
(d)	Generators	1 266	1 240	26
(e)	Commercial communications requirements	2 631	2 973	(342)
	Subtotal	18 150	18 300	(150)

		First performance report requirement (1)	Second performance report requirement (2)	Savings (over-runs) (1)-(2)
7.	Miscellaneous equipment			
	(a) Office furniture and equipment	3 481	3 980	(499)
	(b) Accommodation and mess equipment	3 219	3 194	25
	(c) Observation equipment	123	123	0
	(d) Medical and dental equipment	27	21	6
	(e) Field defence equipment and stores	247	231	16
	(f) Petroleum products, tanks, pumps and metering equipment	77	67	10
	(g) Other equipment	2 218	1 458	760
	Subtotal	9 392	9 074	318
8.	Miscellaneous supplies and services			
	(a) Contractual and other services	1 390	2 985	(1 595)
	(b) General supplies	7 151	4 081	3 070
	(c) Third-party claims	1 000	69	931
	(d) Clothing, uniforms and accoutrements	372	684	(312)
	(e) External audit services	40	79	(39)
	(f) Official hospitality	18	19	(1)
	Subtotal	9 971	7 917	2 054
9.	Air and sea freight			
	(a) Charter of ships	7 700	6 533	1 167
	(b) Other freight costs	6 535	7 656	(1 121)
	Subtotal	14 235	14 189	46
10.	Pre-implementation costs	450	398	52
11.	Repatriation of refugees (UNHCR)	-	3 336	(3 336)
12.	Provision for contingencies	1 500	1 500	0
13.	Staff assessment	7 142	8 605	(1 463)
	Total, lines 1-13	377 522	376 946	576
14.	Staff assessment income	(7 142)	(8 605)	1 463
	Net total	370 380	368 341	2 039

ANNEX IV

Supplementary information on the performance report

The increases or decreases indicated under the headings below are in comparison with the projected requirements that were presented in the first performance report (A/44/856) of 11 December 1989.

	United States dollars
1. Military personnel costs	126 245 000
(a) Personnel costs reimbursable to Governments	48 516 000

Requirements have decreased by $1,329,000. Governments have been reimbursed in full for troop costs (45,651 troop-months) at the standard rates established by the General Assembly.

(b) Death and disability awards	8 000 000

Requirements remain unchanged. A total of 47 incidents resulting in the death of or serious injury to personnel other than staff members were recorded. To date only six claims, totalling $979,000, have been received. The original estimated requirements have thus been retained.

(c) Reimbursement for contingent-owned equipment	33 000 000

Requirements have increased by $8,225,000. Claims have been received from all but two of the countries that provided contingent-owned equipment. Processing of these claims is still ongoing and several outstanding issues remain to be resolved through negotiations with the contributing countries. Residual values for most of the equipment at the time of its repatriation is still to be determined. Part of the increase is due to the effect of currency fluctuations between December 1989 and the present.

(d) Daily allowance paid to troops	1 480 000

Requirements have decreased by $342,000 and all payments have been made.

(e) Mission subsistence allowance for military observers	6 252 000

Requirements have decreased by $58,000 and all payments have been made.

United States dollars

(f) Clothing allowance for military observers 60 000

Requirements remain unchanged and all payments have been made.

(g) Emplacement, rotation and repatriation travel 19 383 000

Requirements have increased by $187,000. A few claims are still pending for travel costs of military personnel initially paid for by their Governments. The estimate includes the value of voluntary contributions in kind, amounting to $4,091,048, for airlift services ($3,988,255) and for the transportation of 50 police monitors ($102,793).

(h) Rations 8 927 000

Requirements have decreased by $4,483,000. A small number of claims are still pending from Governments for national food articles provided to their military contingents. All other costs have been paid, including the local catering contracts, which were less costly than earlier estimated.

(i) Welfare 627 000

Requirements have increased by $10,000 and the expenditure shown is final.

2. Civilian staff costs 95 541 000

The expenditures reflect all costs as at 31 December 1990, but exclude charges for staff loaned from the specialized agencies. They also include 6 Professional and 96 General Service personnel/months in 1991 for the continuation of the liquidation phase through 30 June 1991.

(a) International staff salaries 21 660 000

Requirements have increased by $2,387,000 and reflect the salaries of staff authorized for the liquidation phase.

(b) Locally recruited staff salaries 2 125 000

Requirements have decreased by $201,000 after providing for salaries of staff authorized for the liquidation phase.

United States dollars

(c) Common staff costs — 8 981 000

Requirements have increased by $1,844,000 and reflect costs for staff authorized for the liquidation phase.

(d) Mission subsistence allowance — 40 359 000

Requirements have decreased by $2,198,000. The expenditure is final and included requirements for police monitors and electoral personnel provided by Governments.

(e) Representation allowance — 15 000

Requirements remain unchanged and all payments have been made.

(f) Emplacement and repatriation travel — 7 957 000

Requirements have decreased by $1,979,000 due primarily to non-utilization of full entitlements for shipment of personal effects and lower unit travel cost based on group travel arrangements for the repatriation of police monitors. Some travel claims for staff members at duty stations outside New York are still outstanding.

(g) Other official travel — 1 104 000

Decrease of $60,000 results from the liquidation of obligations, mainly for excess baggage entitlements which were not utilized.

(h) Financial incentive — 194 000

Requirements have decreased by $4,000 and all payments have been made.

(i) Personnel costs reimbursable to Governments — 13 146 000

Requirements have decreased by $1,839,000 due primarily to the advancement of the repatriation dates for the civilian police contingents. Expenditure under this heading reflects the reimbursement to Governments, based on standard rates, for a total of 12,061 police-months.

United States dollars

3. Construction and maintenance of premises — 10 998 000

(a) Site preparation and construction — 6 010 000

Requirements have decreased by $5,076,000. Requirements for services and supplies provided through the administrative services of the local authorities in Namibia were estimated for various objects of expenditure under this heading. Many of the charges were subject to negotiations, which were finalized shortly before the UNTAG Liquidation Office was closed. In addition, substantial expenditures previously classified as rental of premises were for the purchase of prefabricated housing units and caravans. Reductions under this heading are thus related to the increase reported under sub-item 3 (c) below. Nearly all charges are final. Expenditures under this heading include rental of premises ($3,308,000), alterations to buildings and sites ($702,000), maintenance materials and supplies ($829,000), electrical maintenance and supplies ($253,000), cleaning services ($554,000) and various other maintenance services ($364,000).

(b) Utilities — 1 152 000

Requirements have decreased by $1,401,000. Electricity and water charges were the subject of prolonged negotiations with the local authorities. The actual costs for utilities for the UNTAG premises and camp sites throughout the area were settled shortly before the UNTAG Liquidation Office was closed.

(c) Prefabricated buildings and tentage — 3 836 000

Requirements have increased by $1,624,000. Expenditures under this heading are final and include the cost of 210 mobile caravans, primarily used for living accommodation and offices for police monitors ($1,925,000); 60 prefabricated structures used for offices ($946,000); 45 structures, modules and converted sea containers used for living accommodation ($399,000); 2 movable warehouse/workshop buildings ($33,000) and about 25 sea containers used for storage ($33,000). The increase is related to the reclassification of expenses indicated under sub-item 3 (a) above.

	United States dollars
4. Acquisition of vehicles	46 102 000
(a) Purchase	29 926 000

Requirements have increased by $120,000 and is due primarily to freight charges. The total expenditure includes voluntary contributions in kind totalling $2,793,295 for light vehicles, mini-buses, mobile workshops and ambulances.

(b) Lease	1 844 000

Requirements have decreased by $2,073,000 due primarily to the use of regular sedan-type vehicles hired for the election monitors and the second group of 500 police monitors instead of the more expensive four-wheel drive vehicles costed in the estimate.

(c) Repair and maintenance	7 626 000

Requirements have decreased by $2,379,000. While most of the repair and maintenance work was done by commercial contractors, military contingents performed regular maintenance on their own vehicles to a greater extent than earlier estimated. The expenditure includes the estimated value of spare parts for the contingent-owned military vehicles for which billings are still awaited from some Governments.

(d) Petrol, oil and lubricants	6 070 000

Requirements have increased by $1,065,000. The expenditure reflects the final cost for fuel, oil and lubricants for the vehicle fleet of UNTAG.

(e) Vehicle insurance	194 000

Requirements have decreased by $16,000. This expenditure is final.

(f) Hire of mine-resistant vehicles	371 000

Requirements have decreased by $30,000 and all claims have been paid.

United States dollars

(g) Workshop equipment 71 000

Requirements have decreased by $3,000. Only limited quantities of transport workshop equipment were purchased for the military contingents for the repair and maintenance of their vehicles. Most repair and maintenance work was done under commercial contractors.

5. Air operations 34 741 000

Most of the estimated requirements represent reimbursements to two Member States for the cost of providing air support to UNTAG. The charges include the flight-hours cost of eight helicopters and eight fixed-wing aircraft and of the resupply flights from the Member States. Only limited use was made of commercially chartered aircraft.

(a) Leasing of aircraft 32 099 000

Requirements have increased by $4,762,000 due to the higher number of hours flown than was projected originally as well as to currency exchange rate fluctuations since the first performance report. Although final billings have been received from the contributing Governments, some minor charges are still to be clarified. The expenditure includes the cost of local air charter as well as the value of voluntary contributions in kind ($3,398,000) consisting of positioning and repositioning of fixed-wing aircraft, the cost of flights used to transport spare parts, supplies and maintenance equipment as well as the cost of approximately 150.5 flight hours of a heavy-transport aircraft within Namibia.

(b) Aviation fuel 2 602 000

Requirements have increased by $190,000. The expenditure reflects the actual cost of fuel for air operation within the Mission area.

(c) Ground handling charges 40 000

Requirements have increased by $2,000. This expenditure is final.

	United States dollars
(d) Air-traffic control services and equipment	-
Requirements remain unchanged. These services were provided by the local authorities free of charge.	
6. Communications equipment and related costs	18 300 000
(a) Communications equipment	11 304 000
Requirements have decreased by $217,000 and reflect final adjustments to the cost of communication equipment.	
(b) Communications supplies and spare parts	2 145 000
Requirements have increased by $70,000 and result from factory repairs of certain pieces of equipment prior to storage.	
(c) Test and workshop equipment	638 000
Requirements have decreased by $19,000 and the expenditure is final.	
(d) Generators	1 240 000
Requirements have decreased by $26,000 and the expenditure is final.	
(e) Commercial communications requirements	2 973 000
Requirements have increased by $342,000 and represent final expenditure. The increase is due to a greater use of commercial satellite communications than anticipated, particularly in the northern part of Namibia where regular telephone service was either unreliable or non-existent.	
7. Miscellaneous equipment	9 074 000
The expenditures shown for sub-items (a) through (g) below are final.	

	United States dollars
(a) Office furniture and equipment	3 980 000

Requirements have increased by $499,000 due to the inclusion of data-processing equipment cost, which was previously charged under sub-item 7 (g) below. Included under this heading are office furniture ($2,251,000), office equipment and reproduction equipment ($1,198,000), and data-processing equipment ($531,000).

(b) Accommodation and mess equipment	3 194 000

Requirements have decreased by $25,000.

(c) Observation equipment	123 000

Requirements remain unchanged.

(d) Medical and dental equipment	21 000

Requirements have decreased by $6,000.

(e) Field defence equipment and stores	231 000

Requirements have decreased by $16,000.

(f) Petroleum products, tanks, pumps and metering equipment	67 000

Requirements have decreased by $10,000.

(g) Other equipment	1 458 000

Requirements have decreased by $760,000, due primarily to the transfer of data-processing equipment cost ($531,000) to item 7 (a) above. The expenditure includes voluntary contributions of tents, blankets, mattresses and fire extinguishers valued at $350,000, as well as the cost of building maintenance equipment ($95,000), public information equipment ($63,000), miscellaneous other equipment ($351,000), and various categories of non-expendable equipment ($599,000).

	United States dollars
8. Miscellaneous supplies and services	7 917 000
(a) Contractual and other services	2 985 000

Requirements have increased by $1,595,000, due primarily to the inclusion of expenditures previously included under sub-item 8 (b). Subsumed under this heading are the cost of laundry, dry-cleaning, tailoring and haircutting services provided to the troops under contractual arrangements ($583,000), medical consultations and treatment outside the resources of the Mission ($163,000), postage for military personnel ($98,000), bank charges ($58,000), conference and public relations services ($23,000), exchange losses ($784,000), office removal in area ($61,000), and miscellaneous other services ($1,215,000) consisting of interpretation services and technical maintenance services of electrical, sanitary and sewage installations.

(b) General supplies	4 081 000

The decrease of $3,070,000 is partly due to the transfer of certain expenditures to sub-item 8 (a) above, as well as to reduced requirements. The expenditure includes stationery and office supplies ($913,000), electronic data-processing supplies and software ($65,000), reproduction materials ($167,000), subscriptions to newspapers and periodicals ($66,000), cleaning and sanitation supplies ($118,000), supplies for security ($85,000), various supplies and materials for public information activities ($283,000), medical and dental supplies ($567,000), field defence stores ($166,000) and other miscellaneous supplies and quartermaster stores ($1,651,000).

(c) Third-party claims	69 000

Requirements have decreased by $931,000, since the settlement of claims and adjustments were lower than previously projected.

(d) Clothing, uniforms and accoutrements	684 000

Requirements have increased by $312,000, due primarily to the replenishment of uniform items for military personnel that were drawn from other missions.

	United States dollars
(e) External audit services	79 000
Requirements have increased by $39,000, due to the additional cost of a special audit that was undertaken by the Board of Auditors.	
(f) Official hospitality	19 000
Requirements have increased by $1,000.	
9. Air and sea freight	14 189 000
Some freight charges are still to be reimbursed to Governments for the shipment of supplies and equipment to and from the Mission. These charges, for which billings are awaited, are estimated at ($1,700,000) and are taken into account in the present estimates as detailed below.	
(a) Charter of ships	6 533 000
Requirements have decreased by $1,167,000.	
(b) Other freight costs	7 656 000
Requirements have increased by $1,121,000.	
10. Pre-implementation costs	398 000
Requirements have decreased by $52,000 and relate primarily to the Technical Survey Mission to Namibia. The decrease reflects non-utilization of full entitlements for accompanied excess baggage.	
11. Repatriation of refugees (UNHCR)	3 336 000
The Secretary-General had indicated in paragraph 14 of his first report on the financing of UNTAG (A/43/997/Add.1) that he intended to launch a separate appeal to cover the cost of the repatriation of Namibians by the United Nations High Commissioner for Refugees (UNHCR). He further indicated that, as stated in his explanatory statement of 9 February 1989 to the Security Council, a/ he would not hesitate to	

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a/ S/20457, para. 7.

United States dollars

recommend alternative arrangements if there was a shortfall in funding the operation. The actual expenditures by UNHCR for the repatriation of some 45,000 Namibians amounted to $35,325,000. Voluntary contributions received amounted to $31,989,000. It is proposed that the shortfall of $3,336,000 be charged to the UNTAG Special Account.

12. Provision for contingencies — 1 500 000

Requirements remain unchanged. It is proposed that this provision be retained to meet unexpected claims for another year.

13. Staff assessment — 8 605 000

Requirements have increased by $1,463,000 and provide for the actual staff assessments recorded as at 31 December 1990, as well as the 1991 requirements estimated at $69,000.

14. Staff assessment income — (8 605 000)

Requirements have decreased by $1,463,000. This requirement has been derived from item 13 above.

ANNEX V

Supplementary information on the disposition of the property of the United Nations Transition Assistance Group

1. The Advisory Committee on Administrative and Budgetary Questions, in paragraph 14 of its first report on its activities for the biennium 1990-1991 (A/45/7), indicated that it had been provided with a report on the disposition of property of UNTAG as proposed by the Secretary-General in his report (A/45/856) and approved by the General Assembly in its resolution 44/191. The Advisory Committee also indicated that it had been provided with preliminary schedules of equipment to be disposed of and that final schedules would be provided in due course.

2. The schedules of ex-UNTAG property presented in the present report (schedules I-III) show the initial inventory value of the property as well as a residual value at the time of eventual disposition. The residual values have been established through the application of general depreciation scales which ranged between 10 and 70 per cent, depending on the category of property or equipment. The depreciation scales used in this instance were developed especially for the UNTAG operation and accordingly may have no relevance for other peace-keeping operations. In this connection, the rationale used in developing the depreciation scales is presented below.

(a) Items subject to 10 per cent depreciation

Applicable to:

Communications equipment

3. Communications equipment consists of a range of fixed, mobile and portable radios (VHF and HF), radioteletype and associated equipment, encryption devices, transportable satellite telephones, a satellite earth station, battery chargers, power supply units, antennas and communications workshop and test equipment.

4. The items were purchased new, in accordance with the agreed standardization programme. The technical equipment is sophisticated, of good quality and ruggedized for hard use to the extent possible. Because the equipment is compatible with holdings in other missions, it is appropriate to retain it in the system. This category of equipment is primarily electronic in nature, as distinct from mechanical, and, as a result of the relatively short period of use in UNTAG, has not deteriorated materially. The major items were used solely by United Nations Field Service radio operators and all equipment was fully maintained by Field Service radio technicians.

(b) Items subject to 30 per cent depreciation

Applicable to:

Office furniture;
Computers and electronic equipment

5. The office furniture used by UNTAG was purchased locally. It was not all top quality furniture, as the selection criteria was weighted more on moderate price, availability and suitability for a short-term mission of this type. The depreciation factor is deduced from the suggested local market value of the office furniture at conclusion of the mission, after taking into account the wear and tear to which it was subject, especially in the more remote locations.

6. Personal computers and other electronic equipment items under this category were for the most part used in Windhoek or other principal locations in Namibia. As a result, they were not exposed to the more extreme climatic conditions and heavy usage to which other UNTAG office equipment items in general were subject. Some of the items purchased were consistent in quality and capability with similar units in use in other operations and these were retained by the United Nations.

(c) Items subject to 40 per cent depreciation

Applicable to:

Movable accommodation structures;
Caravans

7. In this case the depreciation factor is deduced from the suggested residual local market value, taking into account the need for refurbishing after hard use as well as the difficulty and expense involved in the physical recovery of the items from many different remote locations throughout Namibia.

(d) Items subject to 50 per cent depreciation

Applicable to:

Prefabricated buildings;
Office equipment, domestic-type;
Furniture;
Industrial equipment and generators;
Stores and supplies

8. Around 30 per cent of the inventory value of the prefabricated building structures is represented by the cost of actual assembly or erection on site. Ideally, once erected, the prefabricated buildings should not be moved. When attempts are made to dismantle them, there is a lot of wastage and damage to components. On the assumption that they would have had to be moved to other

locations and that damage would therefore have occurred in the process, a rate of 50 per cent depreciation is applied. Also included under this heading were a number of used sea containers that had been converted for use as temporary offices. These had a limited resale value in the territory.

9. General office equipment items, domestic accommodation furniture, cooking or workshop equipment and generators were distributed over some 192 different locations throughout Namibia. Most were in rural and remote areas where only minimal maintenance was possible and where dust and heat made conditions difficult and contributed to rapid deterioration. In addition, use of the equipment often had to be shared by civilian, military and civilian police elements and was subject to hard, continual usage. The 50 per cent rate was a realistic overall indication of residual value.

10. Stores and supplies comprised a variety of expendable items in reasonably small quantities, including stationery items, cleaning and sanitation materials, hardware, engineering, or construction materials. Items were stored mostly in Grootfontein and Windhoek. Because of the miscellany of individual items included under this heading, their generally low unit prices and relative slow moving nature at retail level, a depreciation rate of 50 per cent of original cost was applied.

(e) Items subject to 70 per cent depreciation

Applicable to:

Used bedding and kitchen utensils

11. There were limited resale possibilities for used mattresses, sheets, blankets and cooking utensils. The 70 per cent depreciation factor is thus a realistic assessment of local market value.

(f) Motor vehicles

12. Vehicles were depreciated according to a sliding scale, depending on mileage run, as follows:

Up to 20,000 km - 20 per cent
20,000 to 40,000 km - 30 per cent
40,000 to 80,000 km - 40 per cent
Over 80,000 km - 50 per cent

13. Vehicles were new when put into service with UNTAG. The scale of depreciation was arrived at from an assessment of the condition of the vehicles after the wear and tear of use with UNTAG. Due consideration was given to those vehicles which were to be used primarily for the purpose of sale to other United Nations agencies or eventually to other United Nations operations.

14. Final disposition of UNTAG property which was retained by the United Nations, sold to United Nations agencies, or donated to the Government of Namibia, are contained in schedules I through III below. The schedules show the original inventory value as well as the residual value for each category of property.

15. The following table summarizes the overall value of the UNTAG property at the conclusion of the Mission and the method of its disposition.

	Inventory value United States	Residual value dollars	Method of disposition
(a)	17 327 900	14 505 300	Items placed in reserve for use by existing or future operations (schedule I)
(b)	486 500	374 000	Items sold to United Nations agencies and related organizations in the area (schedule II)
(c)	35 844 300	25 905 800	Items donated to the Government of Namibia (schedule III)
	53 658 700	40 785 100	Total value

16. All property retained by the United Nations at the conclusion of the UNTAG Mission was shipped to the United Nations Supply Depot at Pisa, Italy. The technical equipment was inspected on arrival at the Depot and repair and maintenance carried out as required. Items were inventoried, prepared or repacked for storage and/or eventual sale to existing or future operations.

17. During the period from the conclusion of the UNTAG Mission up to 31 December 1990, property with a residual value of $1.6 million has been sold to other United Nations operations as follows:

	United States dollars
United Nations Observer Group for Central America	263 967
Office of the Secretary-General in Afghanistan and Pakistan	113 002
United Nations Disengagement Observer Force	68 676
United Nations Peace-keeping Force in Cyprus	4 410
United Nations Interim Force in Lebanon	820 909
United Nations Iran-Iraq Military Observer Group	200 272
United Nations Military Observer Group in India and Pakistan	45 565

	United States dollars
United Nations Truce Supervision Organization in Palestine	97 084
Mission to Lesotho	9 600
Total	1 623 485

18. The proceeds from the sale of the above-mentioned items have been credited to the UNTAG account. Proceeds from the sale of ex-UNTAG property in the future will be similarly credited.

SCHEDULE I

Property of the United Nations Transition Assistance Group retained by the United Nations

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
1. Storage accommodation			
(a) Tentage (Steel-frame, poly-vinyl covered warehouses)	2	33 479	16 739
Subtotal		33 479	16 739
2. Office items			
(a) Furniture			
Desks	252	53 759	37 631
Tables	32	11 573	8 101
Chairs	508	32 958	23 071
Cabinets	102	13 558	9 491
Miscellaneous furniture		6 499	4 382
(b) Equipment			
Electronic data-processing equipment		277 886	194 520
Reproduction equipment		97 930	48 965
Photographic equipment		9 229	4 614
Typewriters	225	133 043	66 621
Calculating machines	24	2 911	1 456
Air-coolers and air-conditioners	100	75 808	37 904
Electronic equipment (TVs, video-cassette recorders, audio equipment, etc.)		78 647	55 053
Security and safety equipment (ID-card systems and building security systems)		80 127	56 089
Miscellaneous equipment		8 060	4 030
Subtotal		881 988	551 928

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
3. Living accommodation items			
(a) Equipment			
Refrigerators and freezers	11	2 592	1 296
Miscellaneous equipment		4 933	2 467
Subtotal		7 525	3 763
4. Building maintenance items			
(a) Equipment		4 012	2 006
Subtotal		4 012	2 006
5. Transportation items			
(a) Transport equipment			
Trucks - 2 tons	49	2 279 839	1 684 289
4x4 station wagons	6	91 782	73 425
Sedan cars	6	103 555	75 235
Mini-buses	1	13 914	11 131
Mine-protected vehicles	10	827 352	661 882
Mobile workshop trucks a/	5	482 389	385 911
4x4 ambulances a/	4	112 644	112 644
Fork-lift trucks	10	219 706	109 853
(b) Workshop equipment and tools		33 442	16 721
Subtotal		4 164 623	3 131 091
6. Communication items			
(a) Antennas	18	199 573	179 616
(b) Battery chargers	136	80 893	72 804
(c) Encryption equipment	21	442 695	398 426
(d) Facsimile machines	59	98 545	88 690
(e) Generators	162	941 711	605 576
(f) Microwave link equipment	6	94 227	84 804
(g) Uninterruptable power, solar power units and bench power supply units	103	175 395	157 855
(h) Satellite earth station equipment	1	439 000	395 100
(i) Transportable satellite telephones	15	747 000	672 300
(j) Radio teletype equipment	73	738 221	664 399
(k) Workshop and test equipment	122	496 430	446 788
(l) Fixed, mobile, portable radios and repeaters			
HF	463	3 732 062	3 358 856
VHF	1 378	2 656 649	2 377 629
(m) Miscellaneous equipment		159 499	143 549
Subtotal		11 001 900	9 646 392

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
7. Observation items			
(a) Binoculars and night observation equipment	162	128 111	64 056
Subtotal		128 111	64 056
8. Surplus expendable items			
(a) Vehicle spare parts		706 107	706 107
(b) Storage containers		33 772	16 886
(c) Communication spare parts		153 000	153 000
(d) United Nations uniforms and accoutrements		213 341	213 341
Subtotal		1 106 220	1 089 334
Total		17 327 858	14 505 309

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a/ These specialized vehicles were donated as voluntary contribution in kind.

SCHEDULE II

Property of the United Nations Transition Assistance Group sold to United Nations agencies

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
1. Office accommodation			
(a) Converted sea containers	2	11 321	6 792
Subtotal		11 321	6 792
2. Office items			
(a) Furniture and equipment		65 874	41 984
Subtotal		65 874	41 984
3. Transportation items			
(a) Transport equipment			
4x4 station wagons	7	107 560	86 048
Sedan cars	13	155 794	113 739
Mini-buses	2	27 827	18 088
Subtotal		291 181	217 875
4. Communication items			
(a) VHF radio equipment	41	65 618	60 129
(b) HF radio equipment	7	48 260	43 434
(c) Miscellaneous items		4 203	3 782
Subtotal		118 081	107 345
Total		486 457	373 996

SCHEDULE III

Property of the United Nations Transitance Assistance Group donated to the Government of Namibia

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
1. Accomodation structures			
(a) Office accommodation	58	934 986	495 830
(b) Living accomodation	45	899 037	533 631
(c) Caravans	210	1 924 825	1 154 895
(d) Tentage	1 653	162 641	81 321
Subtotal		3 921 489	2 265 677
2. Office items			
(a) Furniture			
Desks	1 975	475 100	332 570
Tables	1 952	159 240	111 468
Chairs	8 775	517 041	361 929
Cabinets	1 021	127 241	89 068
Miscellaneous furniture		146 870	102 809
(b) Equipment			
Electronic data-processing equipment		57 879	40 515
Reproduction equipment	98	299 316	149 658
Photographic equipment		8 503	4 251
Typewriters	391	258 610	129 305
Calculating machines	242	22 288	11 144
Air-coolers and air-conditioners	1 320	383 513	191 757
Electronic equipment (TVs, video-cassette recorders, audio equipment)		24 266	16 986
Building security systems		48 235	33 764
Miscellaneous equipment		166 643	83 322
Subtotal		2 694 745	1 658 546

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
3. Living accommodation items			
(a) Furniture			
Beds	6 375	190 103	95 051
Lockers	944	55 356	27 678
Mattresses and bedding		306 833	92 050
Lounge furniture		90 025	62 761
Miscellaneous furniture a/		269 806	134 903
(b) Equipment			
Refrigerators and freezers	497	382 726	191 363
Kitchen and mess equipment		356 970	138 648
Miscellaneous equipment		248 282	124 141
Subtotal		1 900 101	866 595
4. Building maintenance items		83 945	41 972
Subtotal		83 945	41 972
5. Transportation items			
(c) Transport equipment			
Buses (7 heavy/6 medium)	13	1 273 836	883 444
Pick-up trucks	106	1 601 198	1 221 441
4x4 station wagons	1 046	16 858 397	12 985 037
Sedan cars b/	250	2 405 511	1 823 918
Mini-buses b/	90	1 252 212	939 634
4x4 ambulances	23	424 879	273 605
Refrigerator truck	1	115 823	81 076
Trailers - water	12	23 126	16 188
(d) Workshop equipment and tools		261 357	130 679
Subtotal		24 216 339	18 355 022
6. Communication items			
(a) HF radio equipment		92 520	83 268
(b) Generating sets	26	197 936	173 863
(c) Miscellaneous items		10 500	9 450
Subtotal		300 956	266 581

Description of property	Quantity	Inventory value	Residual value
		(United States dollars)	
7. Surplus expendable items			
(d) Engineering supplies		128 275	64 138
(e) Office supplies and stationery items		297 581	148 790
(f) Food rations		1 651 107	1 651 107
(g) Other supplies		124 906	62 453
(h) Vehicle spare parts		524 896	524 896
Subtotal		2 726 765	2 451 384
Total		35 844 340	25 905 777

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a/ Includes items with an inventory value of $28.2 thousand, which were donated as voluntary contribution in kind.

b/ Includes vehicles with an inventory value of $1.8 million, which were donated as voluntary contribution in kind.

ANNEX VI

Resources made available and operating costs for the United Nations Transition Assistance Group

Reference		United States dollars Gross	Net
1.	RESOURCES		
	(a) Appropriations	416 162 000	406 621 000
	(b) Voluntary contributions in kind	10 632 343	10 632 343
	Subtotal	426 794 343	417 253 343
	(c) Voluntary contributions in cash	13 050 000	13 050 000
	(d) Miscellaneous income through 31 December 1990	1 990 697	1 990 697
	Total resources	441 835 040	432 294 040
2.	OPERATING COSTS		
	(a) Appropriations		
	1 April 1989-31 March 1990	369 924 000	362 455 000
	1 April 1990-30 June 1991	7 022 000	5 886 000
	Subtotal	376 946 000	368 341 000
	(b) Voluntary contributions in kind	10 632 343	10 632 343
	Total operating costs	387 578 343	78 973 343
3.	UNEMCUMBERED BALANCE (1 - 2)	54 256 697	53 320 697